

AMENDMENTS TO THE SPECIFICATION

Please replace the paragraph bridging pages 19 and 20 with the following paragraph:

Fig. 1A is a plan view of a metal material (1) having thereon a porous oxide film, which is cut into a predetermined size and works out to a substrate of a solid electrolytic capacitor. Fig. 1B is a plan view showing the state where the first masking layer (2) is applied. Fig. 1C is a plan view showing the state where a an electrochemically formed layer (3) is provided so as to form a porous oxide film without fail on the cut end parts produced accompanying the cutting. Fig. 1D is a plan view showing the state where a ~~second masking~~ solid electrolyte layer (4) is applied.